



**Clarendon County Special Called Meeting
Wednesday, January 30, 2019, 9:30 am
Council Chambers, 411 Sunset Drive, Manning, SC**

Those in attendance:

Chairman, Dwight L. Stewart, Jr.
Vice Chairman WJ Frierson, Sr.
Councilman, Billy Richardson
Councilman, AC English, Jr.
Councilman, Benton Blakely
County Administrator, David W. Epperson
Clerk to Council, Dorothy M. Levy

Media: None

Others in attendance included:

Lynden Anthony Lori Salley

Chairman Stewart called the meeting to order at 9:36 am and led the Invocation. The Pledge of Allegiance was recited in unison.

Administrator Epperson presented Ms. Lori Salley, McGregor Company, to present the 2017/2018 Audit Report.

I. Presentation

Ms. Lori Salley, McGregor & Company, presented Council with the Audited Financial Statements for Fiscal Year 2017/2018. She began by giving Council an Unmodified Opinion of the Audit. Ms. Salley stated that an Unmodified Opinion is a clean opinion, which is very good. She continued by stating that Clarendon County's liabilities exceeds its assets as of June 30, 2018, by \$1.8 million (net position).

Ms. Salley stated that County's governmental fund balance sheet reported a combined ending fund balance of \$12.2 million, an increase of \$0.2 million over the previous fiscal year.

Ms. Salley continued by stating that the General Fund reported a fund balance of \$2.8 million, reflecting a \$0.2 million increase from last fiscal year.

Ms. Sally further stated that there was a change in Net Position on the Statement of Activities of (\$80,424).

Ms. Salley concluded her presentation by stating that in planning and performing the audit of the financial statements of Clarendon County for the year ended June 30, 2018, we considered the County's internal control to determine our auditing procedures for the purpose of expressing our

opinion on the financial statement and not to provide assurance on the internal control. However, during our audit, we became aware of a matter that is an opportunity for strengthening internal control and increasing operating efficiency. The following summarizes our comments and suggestions regarding that matter. We previously reported on the County's internal control in our report dated January 29, 2019. This letter does not affect our report dated January 29, 2019, on the financial statements of Clarendon County.

Ms. Salley further concluded that the Magistrates are to report any overages in their accounts of \$100 on an annual basis to the Court Administration. Overages for the Magistrate totaled \$7,779. We recommend that overages be investigated and reported periodically to the Court Administration.

Chairman Stewart and Administrator Epperson thanked Ms. Salley, Mr. Anthony, the Finance Department, and all other employees that assisted during the Audit.

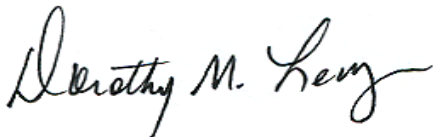
II. Adjourn

Chairman Stewart stated that we have exhausted our agenda and asked for a motion to adjourn the Special Called Council Meeting.

On Motion by Councilman Richardson and Seconded by Councilman Blakely, Council voted Unanimous Approval to adjourn the Special Called Council Meeting.

The Council Meeting adjourned at 10:05 am.

Respectfully Submitted,

A handwritten signature in black ink, reading "Dorothy M. Levy". The signature is written in a cursive, flowing style.

Dorothy M. Levy
Clerk to Clarendon County Council